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FLOOR DEBATE

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County. I think the only ones who testified for the bill were members of the Cass County Commission. Whenever a bill is brought for one small entity in the state, I usually have a red flag that flies up immediately and something very compelling has to be presented to justify changing the entire statutory scheme for that one small entity. I'm not going to say that could never happen. We did it, in one instance, for my good friend Senator Vrtiska, and we've done it on other occasions, I'm sure, when a problem was brought to us that merited legislative attention. I do not believe that Senator Wehrbein has presented a compelling justification for the bill that we're looking at this morning. This bill would allow the county board, without a vote of the people, to levy and collect a license and occupation tax for entertainment, concert events, and some other one. My amendment is simple, but not simple-minded, in my opinion. It says that no county shall levy and collect this type of tax without a vote of a...of a...without a majority of...a majority vote of those voting in a special, general, or primary election. To boil all that down, my amendment, if adopted, will say that the counties cannot levy these kinds of taxes without a vote of the people. No sales tax can be implemented by a city without a vote of the people. The Legislature, down through the years, has dealt with taxation in a piecemeal fashion. Probably legislative assemblies throughout history have done so. But I have worked in this Legislature and have had the opportunity to witness it as it happened. Senator Cudaback had said yesterday that if way back in the dim recesses of time the counties had been authorized to levy a sales tax he might would have supported that, but we're too far into the game now to go back and undo that which was done, or to do that which ought to have been done but wasn't. I do not believe, especially at this time, with the economy in the condition we find it in, to allow counties to levy any other kind of tax, especially one like this, without a vote of the people. This gives carte blanche to the counties, and the only limitation is that 1.5 percent that Senator Wehrbein called my attention to. I had thought it was 2.5 percent. The tax would be based on admissions, plus the sale of goods and services at the location where any one of these events is taking place. So if "Baron" Tyson prevailed upon some of his colleagues in the weapons industry to put on a gun show in one of these counties and there was an admission